

U.S. House of Representatives
Committee on Ethics

EMPLOYEE POST-TRAVEL DISCLOSURE FORM 2017 JUN 14 PM 3:07

This form is for disclosing the receipt of travel expenses from private sources for travel taken in connection with official duties. This form does not eliminate the need to report privately-funded travel on the annual Financial Disclosure Statements of those employees required to file them. In accordance with House Rule 25, clause 5, you must complete this form and file it with the Clerk of the House, 135 Cannon House Office Building, within 15 days after travel is completed. Please do not file this form with the Committee on Ethics.

NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.

1. Name of Traveler: David Splinter
2. a. Name of accompanying relative: _____ or None ☒
b. Relationship to Traveler: ☐ Spouse ☐ Child ☐ Other (specify): _____
3. a. Dates of departure and return: Departure: _____ Return: _____
b. Dates at personal expense (if any): _____ or None ☒
4. Departure city: Washington, DC Destination: New York City, NY Return city: Washington, DC
5. Sponsor(s) (who paid for the trip): Columbia Law School
6. Describe meetings and events attended: Tax policy conference.
Detailed review of eight tax law and tax economics research papers.
7. Attached to this form are EACH of the following (signify that each item is attached by checking the corresponding box):
a. ☒ a completed Sponsor Post-Travel Disclosure Form;
b. ☒ the Primary Trip Sponsor Form completed by the trip sponsor prior to the trip, including all attachments and Grantmaking or Non-Grantmaking Sponsor Forms;
c. ☒ page 2 of the completed Traveler Form submitted by the employee; and
d. ☒ the letter from the Committee on Ethics approving my participation on this trip.
8. a. I represent that I participated in each of the activities reflected in the attached sponsor's agenda. (Signify that statement is true by checking box): ☒
b. If not, explain: _____

I certify that the information contained on this form is true, complete, and correct to the best of my knowledge.

SIGNATURE OF TRAVELER: David Splinter DATE: June 6, 2017

I authorized this travel in advance. I have determined that all of the expenses listed on the attached Sponsor Post-Travel Disclosure form were necessary and that the travel was in connection with the employee's official duties and would not create the appearance that the employee is using public office for private gain.

NAME OF SUPERVISING MEMBER: Kevin Brady DATE: JUN 13 2017

SIGNATURE OF SUPERVISING MEMBER: Kevin Brady

U.S. House of Representatives
Committee on Ethics

SPONSOR POST-TRAVEL DISCLOSURE FORM

This form must be completed by an officer of any organization that served as the primary trip sponsor in providing travel expenses or reimbursement for travel expenses to House Members, officers, or employees under House Rule 25, clause 5. *A completed copy of the form must be provided to each House Member, officer, or employee who participated on the trip within 10 days of their return.* You must answer all questions, and check all boxes, on this form for your submission to comply with House rules and the Committee's travel regulations. Failure to comply with this requirement may result in the denial of future requests to sponsor trips and/or subject the current traveler to disciplinary action or a requirement to repay the trip expenses.

NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.

1. Sponsor(s) (who paid for the trip): Columbia Law School
2. Travel Destination(s): New York City, NY
3. Date of Departure: May 31, 2017 Date of Return: June 2, 2017
4. Name(s) of Traveler(s): David Splinter
(NOTE: You may list more than one traveler on a form only if all information is identical for each person listed.)
5. **Actual amount** of expenses paid on behalf of, or reimbursed to, each individual named in response to Question 4:

	Total Transportation Expenses	Total Lodging Expenses	Total Meal Expenses	Other Expenses (dollar amount per item and description)
Traveler	\$98.00	\$508.00	\$115.55	n/a
Accompanying Relative				

6. All expenses connected to the trip were for actual costs incurred and not a *per diem* or lump sum payment. (Signify statement is true by checking box): ☒

I certify that the information contained in this form is true, complete, and correct to the best of my knowledge.

Signature: _____

Name: Alex Raskolnikov

Title: Wilbur H. Friedman Professor of Tax Law

Organization: Columbia Law School

I am an officer of the above-named organization (signify statement is true by checking box): ☒

Address: 435 West 116th Street

New York, NY 10027

Telephone number: 212-854-4666

Email Address: arasko@law.columbia.edu

Committee staff may contact the above-named individual if additional information is required.

If you have questions regarding your completion of this form, please contact the Committee on Ethics at (202) 225-7103.

U.S. House of Representatives
Committee on Ethics

TRAVELER FORM

1. Name of Traveler: David Splinter
2. Sponsor(s) (who will be paying for the trip): Columbia Law School
3. Travel destination(s): New York City
4. a. Date of departure May 31, 2017 Date of return: June 2, 2017
b. Will you be extending the trip at your personal expense? ☐ Yes ☒ No
If yes, dates at personal expense: _____
5. a. Will you be accompanied by a relative at the sponsor's expense? ☐ Yes ☒ No
b. If yes:
(1) Name of accompanying relative: _____
(2) Relationship to traveler: ☐ Spouse ☐ Child ☐ Other (specify): _____
(3) Accompanying relative is at least 18 years of age: ☐ Yes ☐ No
6. a. Did the trip sponsor answer "yes" to Question 9(d) on the Primary Trip Sponsor Form (i.e., travel is sponsored by an entity that employs a registered federal lobbyist or foreign agent and you are requesting lodging for two nights)? ☐ Yes ☒ No
b. If yes, explain why the second night of lodging is warranted:

7. Primary Trip Sponsor Form is attached, including agenda, invitee list, and any other attachments and contributing sponsor forms: ☒ Yes ☐ No
NOTE: The agenda should show the traveler's individual schedule, including departure and arrival times and identify the specific events in which the traveler will be participating.
8. Explain why participation in the trip is connected to the traveler's individual official or representational duties. Staff should include their job title and how the activities on the itinerary relate to their duties.
As a staff economist of the Joint Committee on Taxation, I estimate the revenue impacts of proposed changes in tax legislation. These impacts include behavioral responses, a topic of this conference.
9. Is the traveler aware of any registered federal lobbyists or foreign agents involved in planning, organizing, requesting, and/or arranging the trip? ☐ Yes ☒ No

10. FOR STAFF TRAVELERS:

TO BE COMPLETED BY YOUR EMPLOYING MEMBER:

ADVANCED AUTHORIZATION OF EMPLOYEE TRAVEL

I hereby authorize the individual named above, an employee of the U.S. House of Representatives who works under my direct supervision, to accept expenses for the trip described in this request. I have determined that the above-described travel is in connection with my employee's official duties and that acceptance of these expenses will not create the appearance that the employee is using public office for private gain.

Date: 4/26/17

Ken By
Signature of Employing Member

U.S. House of Representatives
Committee on Ethics

PRIMARY TRIP SPONSOR FORM

This form should be completed by private entities offering to provide travel or reimbursement for travel to House Members, officers, or employees under House Rule 25, clause 5. A completed copy of the form (and any attachments) should be provided to each invited House Member, officer, or employee, who will then forward it to the Committee together with a Traveler Form at least 30 days before the start date of the trip. The trip sponsor should NOT submit the form directly to the Committee. The Committee Web site (ethics.house.gov) provides detailed instructions for filling out the form.

NOTE: Willful or knowing misrepresentations on this form may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001. Failure to comply with the Committee's Travel Regulations may also lead to the denial of permission to sponsor future trips.

1. Sponsor (who will be paying for the trip): _____
Columbia Law School
2. I represent that the trip will not be financed (in whole or in part) by a registered federal lobbyist or foreign agent (signify that the statement is true by checking box): ☒
3. Check only one: I represent that:
 - a. the primary trip sponsor has not accepted from any other source funds intended directly or indirectly to finance any aspect of the trip ☒ or
 - b. the trip is arranged without regard to congressional participation and the primary trip sponsor has accepted funds only from entities that will receive a tangible benefit in exchange for those funds ☐ or.
 - c. the primary trip sponsor has accepted funds from other source(s) intended directly or indirectly to finance all or part of this trip and has enclosed disclosure forms from each of those entities. ☐If "c" is checked, list the names of the additional sponsors: _____
4. Provide names and titles of ALL House Members and employees you are inviting. For each House invitee, provide an explanation of why the individual was invited (include additional pages if necessary):
David Splinter was invited because of his research was of interested to the conference organizers and prospective participants.
5. Is travel being offered to an accompanying relative of the House invitee(s)? ☐ Yes ☒ No
6. Date of departure: May 31, 2017 Date of return: June 2, 2017
7.
 - a. City of departure: Washington DC
 - b. Destination(s): New York City, NY
 - c. City of return: Washington DC
8. I represent that (check one of the following):
 - a. The sponsor of the trip is an institution of higher education within the meaning of section 101 of the Higher Education Act of 1965: ☒ or
 - b. The sponsor of the trip does not retain or employ a registered federal lobbyist or foreign agent: ☐ or
 - c. The sponsor employs or retains a registered federal lobbyist or foreign agent, but the trip is for attendance at a one-day event and lobbyist/foreign agent involvement in planning, organizing, requesting, or arranging the trip was *de minimis* under the Committee's travel regulations. ☐
9. Check one of the following:
 - a. I checked 8(a) or (b) above: ☒
 - b. I checked 8(c) above but am not offering any lodging: ☐
 - c. I checked 8(c) above and am offering lodging and meals for one night: ☐ or
 - d. I checked 8(c) above and am offering lodging and meals for two nights: ☐If "d" is checked, explain why the second night of lodging is warranted: _____

10. Attached is a detailed agenda of the activities the House invitees will be participating in during the travel (*i.e.*, an hourly description of planned activities for trip invitees) (*indicate agenda is attached by checking box*): ☒
11. Check one:
- a. I represent that a registered federal lobbyist or foreign agent will not accompany House Members or employees on any segment of the trip (*signify that the statement is true by checking box*): ☐ *or*
- b. N/A – trip sponsor is a U.S. institution of higher education. ☒
12. For each sponsor required to submit a sponsor form, describe the sponsor's interest in the subject matter of the trip and its role in organizing and/or conducting the trip:
- Two Columbia professors are the sponsors. One is tax law scholar, another is a public finance economist. Both are interest in current tax policy research by lawyers and economists -- the kind of research that will be presented and discussed at the event. Columbia Law School is the sole sponsor of the the event.
13. Answer parts a and b. Answer part c if necessary.
- a. Mode of travel: Air ☐ Rail ☒ Bus ☐ Car ☐ Other ☐ (Specify: _____)
- b. Class of travel: Coach ☒ Business ☐ First ☐ Charter ☐ Other ☐ (Specify: _____)
- c. If travel will be first class or by chartered or private aircraft, explain why such travel is warranted:
- _____
14. I represent that the expenditures related to local area travel during the trip will be unrelated to personal or recreational activities of the invitee(s). (*signify that the statement is true by checking box*): ☒
15. I represent that either (*check one of the following*):
- a. The trip involves an event that is arranged or organized *without regard* to congressional participation and that meals provided to congressional participants are similar to those provided to or purchased by other event attendees: ☒ *or*
- b. The trip involves events that are arranged specifically *with regard* to congressional participation: ☐
- If "b" is checked:
- 1) Detail the cost per day of meals (approximate cost may be provided): _____
- 2) Provide reason for selecting the location of the event or trip: _____
16. Name, nightly cost, and reasons for selecting each hotel or other lodging facility: \$249 on 5/31
- Hotel name: NYLO Hotel City: New York Cost per night: \$259 on 6/1
- Reason(s) for selecting: lowest Columbia University group rate, billed directly to Columbia Law School.
- Hotel name: _____ City: _____ Cost per night: _____
- Reason(s) for selecting: _____
- Hotel name: _____ City: _____ Cost per night: _____
- Reason(s) for selecting: _____

17. I represent that all expenses connected to the trip will be for actual costs incurred and not a per diem or lump sum payment. (signify that the statement is true by checking box): ☒

18. TOTAL EXPENSES FOR EACH PARTICIPANT:

<input checked="" type="checkbox"/> actual amounts <input type="checkbox"/> good faith estimates	Total <i>Transportation</i> Expenses per Participant	Total <i>Lodging</i> Expenses per Participant	Total <i>Meal</i> Expenses per Participant
For each Member, Officer, or employee	\$98	\$508	\$200
For each accompanying relative			

	<i>Other</i> Expenses (dollar amount per item)	Identify Specific Nature of "Other" Expenses (e.g., taxi, parking, registration fee, etc.)
For each Member, Officer, or employee		
For each accompanying relative		

**NOTE: Willful or knowing misrepresentations on this form
may be subject to criminal prosecution pursuant to 18 U.S.C. § 1001.**

19. Check one:

- a. I certify that I am an officer of the organization listed below. ☐ or
b. N/A – sponsor is an individual or a U.S. institution of higher education. ☒

20. I certify that I am not a registered federal lobbyist or foreign agent for any sponsor of this trip. ☒

21. I certify by my signature that the information contained in this form is true, complete, and correct to the best of my knowledge.

Signature: _____

Name: Alex Raskolnikov

Title: Wilbur H. Friedman Professor of Tax Law; Co-Chair, The Charles Evans Gerber Transactional Studies Center

Organization: Columbia Law School

Address: 435 West 116th Street, New York, NY 10027

Telephone number: 212-854-2666

Email address: arasko@law.columbia.edu

If there are any questions regarding this form please contact the Committee at the following address:

Committee on Ethics
U.S. House of Representatives
1015 Longworth House Office Building
Washington, DC 20515
(202) 225-7103 (phone)
(202) 225-7392 (general fax)

Susan W. Brooks, Indiana
Chairwoman
Theodore E. Deutch, Florida
Ranking Member

Patrick Meehan, Pennsylvania
Trey Gowdy, South Carolina
Kenny Marchant, Texas
Leonard Lance, New Jersey

Yvette D. Clarke, New York
Jared Polis, Colorado
Anthony Brown, Maryland
Steve Cohen, Tennessee



ONE HUNDRED FIFTEENTH CONGRESS

U.S. House of Representatives

COMMITTEE ON ETHICS

May 16, 2017

Thomas A. Rust
Staff Director and Chief Counsel

Donna Herbert
Director of Administration

Sheria A. Clarke
Counsel to the Chairwoman

Daniel J. Taylor
Counsel to the Ranking Member

1015 Longworth House Office Building
Washington, D.C. 20515 6328
Telephone: (202) 225-7103
Facsimile: (202) 225-7392

Mr. David Splinter
Joint Committee on Taxation
502 Ford House Office Building
Washington, DC 20515

Dear Mr. Splinter:

Pursuant to House Rule 25, clause 5(d)(2), the Committee on Ethics hereby approves your proposed trip to New York, New York, scheduled for May 31 to June 2, 2017, sponsored by Columbia University Law School.

You must complete an Employee Post-Travel Disclosure Form (which your employing Member must also sign) and file it, together with a Sponsor Post-Travel Disclosure Form completed by the trip sponsor, with the Clerk of the House within 15 days after your return from travel. As part of that filing, you are also required to attach a copy of this letter and both the Traveler and Primary Trip Sponsor Forms (including attachments) you previously submitted to the Committee in seeking pre-approval for this trip. If you are required to file an annual Financial Disclosure Statement, you must also report all travel expenses totaling more than \$390 from a single source on the "Travel" schedule of your annual Financial Disclosure Statement covering this calendar year. Finally, Travel Regulation § 404(d) also requires you to keep a copy of all request forms and supporting information provided to the Committee for three subsequent Congresses from the date of travel.

If you have any further questions, please contact the Committee's Office of Advice and Education at extension 5-7103.

Sincerely,

Susan W. Brooks
Chairwoman

Theodore E. Deutch
Ranking Member

SWB/TED:wfs

The Charles E. Gerber Transactional Studies Center

Tax Policy Conference

June 1-2, 2017

Jerome Greene Hall, Room 304
435 West 116th Street
New York, NY 10027

June 1

- 09:00 - 09:30 Breakfast, 3rd floor of Jerome Greene Hall, Room 304
- 09:30 - 10:30 Jake Brooks, *The Definitions of Income*
Discussant: Mitchell Kane
- 10:40 - 11:40 Daniel Hemel, *Gambling for Good*
Discussant: Jason Oh
- 11:50 - 12:50 Youssef Benzarti, *What Goes Up May Not Come Down: Asymmetric Incidence of Value-Added Taxes*
Discussant: Anders Jensen
- 12:50 - 13:50 Lunch, Jerome Greene Annex
- 13:50 - 14:50 Shuyi Oei, *Leak-Driven Law*
Discussant: Fadi Shaheen
- 15:00 - 16:00 David Splinter, *Income Inequality in the United States: Using Tax Data to Measure Long-term Trends* (co-authored with Gerald Auten)
Discussant: Jon Bakija
- 19:30 Dinner at Delicatessen, 54 Prince Street, between Mulberry and Lafayette Streets

June 2

- 09:00 - 09:30 Breakfast, 3rd floor of Jerome Greene Hall, Room 304
- 09:30 - 10:30 Susan Morse, *Regulating by Example*
Discussant: Leandra Lederman
- 10:40 - 11:40 Daniel Reck, *Taxing Hidden Wealth: The Consequences of U.S. Enforcement Initiatives on Evasive Foreign Accounts*
Discussant: Austin Nichols
- 11:50 - 12:50 Andrew Hayashi, *Saving Externalities in Second-Best World*
Discussant: Tom Brennan
- 13:00 - 14:00 Lunch, Jerome Greene Annex